

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 18-cv-05053,  
18-cv-09797, 18-cv-09836, 18-cv-09837,  
18-cv-09838, 18-cv-09839, 18-cv-09840,  
18-cv-09841, 18-cv-10100

**DECLARATION OF JOHN C. BLESSINGTON**

I, JOHN C. BLESSINGTON, declare as follows:

1. I am a partner with the firm K&L Gates LLP and am counsel for Defendants Acer Investment Group, LLC, DW Construction, Inc. Retirement Plan, Kamco Investments, Inc. Pension Plan, Kamco LP Profit Sharing Pension Plan, Linden Associates Defined Benefit Plan, Moira Associates 401(K) LLC Plan, Riverside Associates Defined Benefit Plan, American Investment Group of New York, L.P. Pension Plan, Newsong Fellowship Church 401(k) Plan, Stacey Kaminer, David Schulman, Joan Schulman, Alexander Jamie Mitchell III, Louise Kaminer, Darren Wittwer, and Robert Crema in the above-captioned action (18-md-2865) and the related civil actions (18-cv-05053, 18-cv-09797, 18-cv-09836, 18-cv-09837, 18-cv-09838, 18-cv-09839, 18-cv-09840, 18-cv-09841, 18-cv-10100).

2. I have personal knowledge of the matters stated herein.

3. Attached hereto as Exhibit A is an email sent to Plaintiff Skatteforvaltningen ("SKAT") on December 1, 2015, attaching a copy of the American Investment Group of New York, L.P. Pension Plan documentation. This document was produced in discovery by SKAT.

4. Attached hereto as Exhibit B is an email sent to SKAT on December 3, 2015, attaching a copy of the DW Construction, Inc. Retirement Plan documentation. This document was produced in discovery by SKAT.

5. Attached hereto as Exhibit C is an email sent to SKAT on December 3, 2015, attaching a copy of the Kamco Investments, Inc. Pension Plan documentation. This document was produced in discovery by SKAT.

6. Attached hereto as Exhibit D is a true and correct copy of *Bank of Am. v. Apollo Enter. Sols., LLC*, No. 10-civ-5707-DLC, 2010 WL 4323273 (S.D.N.Y. Nov. 1, 2010).

7. Attached hereto as Exhibit E is a true and correct copy of *Chunn v. Amtrak*, No. 14-Civ-6140-PAC-HBP, 2017 WL 9538164 (S.D.N.Y. May 11, 2017).

8. Attached hereto as Exhibit F is a true and correct copy of *In re Customs & Tax Admin. of the Kingdom of Den. (SKAT) Tax Refund Scheme Litig.*, No. 18-md-2865-LAK, 2020 WL 70938 (S.D.N.Y. Jan. 7, 2020)

9. Attached hereto as Exhibit G is a true and correct copy of *Fischer v. Forrest*, Nos. 14-Civ-1304-PAE-AJP, 14-Civ-1307-PAE-AJP, 2017 WL 128705 (S.D.N.Y. Jan. 13, 2017).

10. Attached hereto as Exhibit H is a true and correct copy of *In re Mission Constr. Litig.*, No. 10-CIV-4262(LTS)(HBP), 2013 WL 4710377 (S.D.N.Y. Aug. 30, 2013).

11. Attached hereto as Exhibit I is a true and correct copy of *Precision Assocs., Inc. v. Panalpina World Transp. (Holding) Ltd.*, No. 08-CV-43(JG)(VVP), 2015 WL 13650032 (E.D.N.Y. June 24, 2005).

12. Attached hereto as Exhibit J is a true and correct copy of *Velasquez v. Digital Page, Inc.*, No. CV 11-3892(LDW)(AKT), 2014 WL 2048425 (E.D.N.Y. May 19, 2014).

I, JOHN C. BLESSINGTON, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: August 20, 2020

/s/ John C. Blessington

John C. Blessington